

ABSTRACT

POTENTIALS OF MOTOR VEHICLE TAX REVENUE (PKB) TWO WHEELS IN BANDAR LAMPUNG

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Motor Vehicle Tax (PKB) is one type of local tax set by local regulations Lampung Province No. 1 in 2002, where the Motor Vehicle Tax (PKB) is a tax levied on the ownership and control of the vehicle. Tax revenue potential of Motor Vehicles (PKB) is an alternative source of income especially in Bandar Lampung. See the explanation above, the problems arising from this study are how big the revenue potential of Motor Vehicle Tax (PKB), two-wheel and how big its contribution to the original income (PAD) in Bandar Lampung.

Analysis tools used in this research is descriptive analysis Quantitative and qualitative description. Quantitative descriptive analysis is used to calculate the potential of Motor Vehicle Tax Receipts (PKB) Two Wheels and also the contribution given to the original revenue (PAD) in Bandar Lampung. Having the character describes a qualitative descriptive analysis of findings or data obtained and then translated and analyzed in accordance with the problem.

Based on the calculation and discussion, note that given the potential revenue from Motor Vehicle Tax (PKB) Wheels two in Bandar Lampung during the years 2004-2008 amounted to USD 381 202 189 399, is a pretty big potential. As for the contribution provided from the vehicle tax receipts (PKB) Two Wheels to the original income (PAD) in Bandar Lampung amounted to 9.69%. Based on the contribution of the interval scale, this situation shows that the contribution provided from the reception of Motor Vehicle Tax (PKB) against (PAD) in Bandar Lampung, including the very poor category. By therefore takes many efforts to raise revenue from vehicle tax (PKB) is.